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IDAHO PUBLIC
UTILITIES COMMISSION

Lisa D. Nordstrom
Lead Counsel
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May 7, 2015

Ms. Jean D. Jewell, Secretary
Idaho Public Utilities Commission
475 West Washington Street
P. O. Box 83720
Boise, ID 83720-0074

RE: Annual Compliance Filing for Preliminary Survey & Investigation
(PS&I) Charges

Dear Ms. Jewell:

In Order No. 29904 issued in Case No. IPC-E-05-21, the Commission required:

1. The Company file detailed yearly reports with the Commission concerning all PS&I booked to Account 183, with enough detail for Staff to properly identify each project, the initial date expenses are booked to the project, and all additions or deletions for each project. The report shall track the charges until such time as the charges are transferred to plant-in-service or Account 182.
2. The Company shall provide the corresponding information set out above for Account 182.3 on an annual basis.
3. The Company shall provide the accounting information for the amortized and the unamortized balance of the PS&I charges associated with projects that are deemed non-viable.
4. The Company shall submit its annual PS&I tracking reports based upon the preceding calendar year no later than July 1 of each year.
5. After a project is authorized, the Company shall file a report with the Commission Staff when the start of construction is delayed for more than 60 days, or when there is a delay of more than 60 days during construction. This report shall be filed no later than 14 days after the 60-day delay has occurred.

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Enclosed please find four copies of the 2014 PS&I report, which includes the summary of charges booked to account 183.001. The Shoshone Falls Power Plant Expansion was the only PS&I project that was booked to account 183.001 during 2014. If you have any questions, please contact Scott Wright at 208-388-5493 or swright@idahopower.com.

Sincerely,



Lisa D. Nordstrom
Lead Counsel

LDN:kkt

Enclosure

cc w/enc: Terri Carlock, IPUC

**SUMMARY OF CHARGES BOOKED TO PRELIMINARY SURVEY AND INVESTIGATION ACCOUNTS
DURING THE PERIOD JANUARY 1 - DECEMBER 31, 2014**

**SUMMARY OF CHARGES BOOKED TO ACCOUNT 183001
SHOSHONE FALLS POWER PLANT EXPANSION
JANUARY 1 - DECEMBER 31, 2014**

Sum of Amount			Accounting Date								
Account	Project Number	Cost Center	Cost Element	Cost Element Description	1/31/2014	8/31/2014	10/31/2014	11/30/2014	12/31/2014	183001 Total	
183001	27200054	602	111	IPCO Labor	598.11					598.11	
			131	IPCO Labor	161.49					161.49	
			140	IPCO Labor	66.47					66.47	
			142	IPCO Labor	8.85					8.85	
			143	IPCO Labor	83.31					83.31	
			219	Materials	(391.90)					(391.90)	
			329	Purchased Services	(10,107.93)					(10,107.93)	
		810	111	IPCO Labor	1,225.96	199.04	(1,425.00)				
			121	IPCO Labor		0.56	(36.81)				(36.25)
			131	IPCO Labor	318.75	51.75	(370.50)				-
			139	IPCO Labor	0.79	0.19	(1.25)				(0.27)
			140	IPCO Labor	67.77	9.70	(84.88)				(7.41)
			142	IPCO Labor	13.47	2.16	(13.59)				2.04
			143	IPCO Labor	5.70	1.09					6.79
	27200054 Total					(9,581.60)	1,632.44	264.49	(1,932.03)	(9,616.70)	
799		197	Payroll Accrual Adjustment		(288.24)			(125.40)	125.40	(288.24)	
		198	Payroll Accrual Adjustment		(27.63)			(7.69)	7.69	(27.63)	
183001 Total	Total				(315.87)			(133.09)	133.09	(315.87)	
					(9,897.47)	1,632.44	264.49	(2,065.12)	133.09	(9,932.57)	
	2014 Total Expenditures				(9,897.47)	1,632.44	264.49	(2,065.12)	133.09	(9,932.57)	
Total Expenditures through December 31, 2013					(9,897.47)	1,632.44	264.49	(2,065.12)	133.09	883,871.57	
Grand Total Expenditures through December 31, 2014										873,939.00	

Idaho Power decided to move ahead on two capital projects associated with necessary infrastructure for the Shoshone Falls plant. As a result, approximately \$10,500 of expenses originally charged to this Preliminary Survey and Investigation account were reclassified to capital work orders in 2014.